

Revenue Procedures

- As revenue is earned, NARA will create invoices and submit them to BPD via one of the following:
 - For Federal customers that will pay by IPAC, invoices must be submitted on the IPAC billing spreadsheet.
 - For Non-Federal customers, which a receivable will be established, invoice must be submitted on the accounts receivable invoice loader.
- Federal customers - BPD will load the IPAC billing spreadsheet, which will automatically create the invoices in the Oracle System and generate the IPAC collection from each customer.
- Non-federal customers – BPD will load the accounts receivable invoice loader, which will automatically create the invoices in the Oracle System.
- As payments are received, BPD will post the cash receipts against the appropriate accounts receivable invoices.
- For revenue that is earned without creating an accounts receivable invoice (i.e. payment is made at the time the goods/services are received):
 - NARA will forward payments made at the main agency to BPD for deposit. Once a confirmed deposit ticket is returned, BPD will record the deposit in the Oracle System, which will debit cash and credit revenue.
 - Payments that are made to NARA at locations other than the main agency will be deposited by NARA. BPD will then post the deposit after it appears in the Cashlink system, to a predetermined accounting string, which will debit cash and credit revenue.